

Applicant(s): Sung-bae Park, *et al.*  
Serial No.: 09/924,787

b<sub>1</sub>

a gate oxide layer formed on the body;  
a gate formed on the gate oxide layer;  
an isolation region adjacent to and at least partially surrounding the body;  
a field oxide region formed in the isolation region, the field oxide region at least partially surrounding the body contact; and  
a body contact supplying power to the body,  
wherein the body contact is formed by forming a trench that perforates the isolation region, the field oxide region, the body, and the buried oxide layer and filling the trench with a conductive material so that the body is electrically connected to the semiconductor substrate.

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B<sub>2</sub>

3. (Twice Amended) The SOI MOSFET of claim 1, wherein the conductive material is formed of one material selected from the group consisting of a metal layer, a tungsten layer, a silicon epitaxial layer, and a combination layer of at least two of the following: a metal layer, a tungsten layer and a silicon epitaxial layer.

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